

### **§ 32.6423**

(b) Subsidiary record categories shall be maintained as provided in § 32.2422(a) of subpart C.

#### **§ 32.6423 Buried cable expense.**

(a) This account shall include expenses associated with buried cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2423(a) of subpart C.

#### **§ 32.6424 Submarine and deep sea cable expense.**

(a) This account shall include expenses associated with submarine and deep sea cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2424.

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#### **§ 32.6426 Intrabuilding network cable expense.**

(a) This account shall include expenses associated with intrabuilding network cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2426(a) of subpart C.

#### **§ 32.6431 Aerial wire expense.**

This account shall include expenses associated with aerial wire.

#### **§ 32.6441 Conduit systems expense.**

This account shall include expenses associated with conduit systems.

#### **§ 32.6510 Other property, plant and equipment expenses.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6511 and 6512.

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#### **§ 32.6511 Property held for future telecommunications use expense.**

This account shall include expenses associated with property held for future telecommunications use.

#### **§ 32.6512 Provisioning expense.**

(a) This account shall include costs incurred in provisioning material and supplies, including office supplies. This includes receiving and stocking, filling requisitions from stock, monitoring and replenishing stock levels, delivery

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of material, storage, loading or unloading and administering the reuse or refurbishment of material. Also included are adjustments resulting from the periodic inventory of material and supplies.

(b) Credits shall be made to this account for amounts transferred to construction and/or to Plant Specific Operations Expense. These costs are to be cleared by adding to the cost of material and supplies a suitable loading charge.

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#### **§ 32.6530 Network operations expense.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6531 through 6535.

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#### **§ 32.6531 Power expense.**

This account shall include the cost of electrical power used to operate the telecommunications network.

#### **§ 32.6532 Network administration expense.**

This account shall include costs incurred in network administration. This includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice facilities and circuit layout work.

#### **§ 32.6533 Testing expense.**

This account shall include costs incurred in testing telecommunications facilities from a testing facility (test desk or other testing system) to determine the condition of plant on either a routine basis or prior to assignment of the facilities; receiving, recording and analyzing trouble reports; testing to determine the nature and location of reported trouble condition; and dispatching repair persons or otherwise initiating corrective action. (Note also § 32.5999(b)(3) of this subpart.)